



# Baton Rouge Children's Advocacy Center

## Financial Statements

December 31, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 21 2011

**BATON ROUGE CHILDREN'S ADVOCACY CENTER**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2010**

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**THOMAS W. KLEINPETER, JR.**

CERTIFIED PUBLIC ACCOUNTANT  
A PROFESSIONAL CORPORATION  
610 Napoleon St.  
BATON ROUGE, LOUISIANA 70802

TELEPHONE  
(225) 344-0011  
FAX  
(225) 344-0012  
E-MAIL  
twk@twkleinpetercpa.com

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

**ACCOUNTANT'S COMPILATION REPORT**

To the Board of Directors  
Baton Rouge Children's Advocacy Center  
Baton Rouge, Louisiana

I have compiled the accompanying statements of financial position of Baton Rouge Children's Advocacy Center (a nonprofit organization) as of December 31, 2010 and 2009, and the related statements of activities, functional expenses, and cash flows for the years then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Baton Rouge, Louisiana  
June 9, 2011

**BATON ROUGE CHILDREN'S ADVOCACY CENTER**  
**BATON ROUGE, LOUISIANA**

**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2010 AND 2009**

	<b><u>ASSETS</u></b>	
	<b><u>2010</u></b>	<b><u>2009</u></b>
<b><u>ASSETS</u></b>		
Cash, unrestricted	\$ 86,399	\$ 127,646
Cash, restricted	-	87,471
Grants receivable	18,787	35,748
Prepaid expenses and other assets	11,068	9,546
Land	40,000	40,000
Office equipment (net of accumulated depreciation of \$8,693 and \$6,599 respectively)	8,675	168
Building and improvements - construction in progress	424,029	209,040
<b>Total assets</b>	<b><u>\$ 588,958</u></b>	<b><u>\$ 509,619</u></b>

**LIABILITIES AND NET ASSETS**

<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 25,972	\$ 745
Accrued expenses and other liabilities	1,049	1,941
Note payable	90,000	-
<b>Total liabilities</b>	<b><u>117,021</u></b>	<b><u>2,686</u></b>
<b><u>NET ASSETS</u></b>		
Unrestricted	471,937	385,262
Temporarily restricted	-	121,671
<b>Total net assets</b>	<b><u>471,937</u></b>	<b><u>506,933</u></b>
<b>Total liabilities and net assets</b>	<b><u>\$ 588,958</u></b>	<b><u>\$ 509,619</u></b>

See Accountants' Compilation Report

**BATON ROUGE CHILDREN'S ADVOCACY CENTER**  
**BATON ROUGE, LOUISIANA**

**STATEMENTS OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**  
**WITH COMPARATIVE TOTALS FOR 2009**

	<b>2010</b>			<b>2009</b>
	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total</b>	<b>Total</b>
<b><u>SUPPORT AND REVENUES</u></b>				
Contributions	\$ 31,760	\$ -	\$ 31,760	\$ 22,309
Grants	35,860	31,083	66,943	74,422
Fundraisers	62,503	-	62,503	57,649
Court cost	1,500	-	1,500	4,350
Interest income	182	54	236	479
Other income	237	-	237	1,554
State appropriation	21,745	-	21,745	23,504
	<u>153,787</u>	<u>31,137</u>	<u>184,924</u>	<u>184,267</u>
Net assets released by satisfaction of program restrictions	<u>152,808</u>	<u>(152,808)</u>	<u>-</u>	<u>-</u>
	<u>306,595</u>	<u>(121,671)</u>	<u>184,924</u>	<u>184,267</u>
<b><u>EXPENSES AND LOSSES</u></b>				
Program services	139,029	-	139,029	110,328
Management and general	28,604	-	28,604	15,765
Development	52,287	-	52,287	33,406
	<u>219,920</u>	<u>-</u>	<u>219,920</u>	<u>159,499</u>
<b><u>CHANGE IN NET ASSETS</u></b>	86,675	(121,671)	(34,996)	24,768
Net assets, beginning of period	<u>385,262</u>	<u>121,671</u>	<u>506,933</u>	<u>482,165</u>
<b><u>NET ASSETS, END OF PERIOD</u></b>	<u>\$ 471,937</u>	<u>\$ -</u>	<u>\$ 471,937</u>	<u>\$ 506,933</u>

See Accountants' Compilation Report.

**BATON ROUGE CHILDREN'S ADVOCACY CENTER**  
**BATON ROUGE, LOUISIANA**

**STATEMENTS OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2010**  
**WITH COMPARATIVE TOTALS FOR 2009**

	2010				2009
	Program Services	Management and General	Development	Total	Total
Celebrity waiter expense	\$ -	\$ -	\$ 11,670	\$ 11,670	\$ 10,462
Computer	4,361	532	425	5,318	2,188
Contract therapist	15,400	-	-	15,400	3,180
Depreciation	-	2,094	-	2,094	288
Development	-	-	2,917	2,917	2,422
Employee health insurance	5,595	622	-	6,217	547
FICA	5,648	628	-	6,276	5,412
Fundraising	-	-	33,000	33,000	18,000
Insurance	7,050	860	688	8,598	10,428
Marketing	-	-	285	285	26
Memberships	-	450	-	450	750
Miscellaneous	2,481	-	-	2,481	-
Part-time and temporary staff	-	-	-	-	422
Professional fees	-	8,568	-	8,568	6,774
Rent	9,922	1,210	968	12,100	13,200
Salary	73,590	8,176	-	81,766	70,749
Supplies	6,169	4,848	1,841	12,858	6,152
Training	1,614	-	-	1,614	1,816
Travel	1,745	-	-	1,745	901
Utilities	5,054	616	493	6,163	5,382
Workers' compensation	400	-	-	400	400
	<u>\$ 139,029</u>	<u>\$ 28,604</u>	<u>\$ 52,287</u>	<u>\$ 219,920</u>	<u>\$ 159,499</u>

See Accountants' Compilation Report.

**BATON ROUGE CHILDREN'S ADVOCACY CENTER**  
**BATON ROUGE, LOUISIANA**

**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009**

	<u>2010</u>	<u>2009</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Change in net assets	\$ (34,996)	\$ 24,768
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	2,094	288
Changes in operating assets and liabilities:		
Grants receivable	16,961	8,110
Prepaid expenses and other assets	(1,522)	(5,890)
Accounts payable	25,227	654
Accrued expenses and other liabilities	(892)	1,941
Net cash (used in) provided by operating activities	<u>6,872</u>	<u>29,871</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Purchase of building and improvements	(214,989)	(11,354)
Purchase of office equipment	(10,601)	-
Net cash used in investing activities	<u>(225,590)</u>	<u>(11,354)</u>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>		
Proceeds from note payable	90,000	-
Net cash provided by financing activities	<u>90,000</u>	<u>-</u>
 Net increase (decrease) in cash and cash equivalents	 (128,718)	 18,517
Cash and cash equivalents at beginning of period	<u>215,117</u>	<u>196,600</u>
Cash and cash equivalents at end of period	<u>\$ 86,399</u>	<u>\$ 215,117</u>

See Accountants' Compilation Report.